

18 - DEPARTMENT OF FINANCE & ADMINISTRATION

125 BUREAU OF TAXATION

Chapter 504 SHRINKAGE ALLOWANCE FOR RETAIL GASOLINE DEALERS.

SUMMARY: Interprets the term "Retail Gasoline Dealer," the basis of refunds and the method of applying for same.

.01 Retail Dealers Refund.

- A. "Retail dealer" shall mean any person operating a retail gasoline outlet: namely a place of business from which gasoline is sold principally to others and delivered directly into the fuel tanks of motor vehicles or boats but not including aircraft;
- B. "Retail dealer" shall mean a licensed distributor or other wholesaler only with respect to gasoline delivered into the storage tanks of retail gasoline outlets operated by them or delivered into storage tanks of consignees or commission agents.

.02 Basis of Refund.

The "gross purchases" on which the refund is based shall include only gasoline delivered into storage tanks from which it is sold.

.03 Request for Refund.

- A. Application for refund must be made on the Retail Dealer's Gasoline Shrinkage Refund Application (Form GT-30) which normally would be obtained on request from the supplier.
 - 1. Such statements shall be accepted only if signed by the supplier or his authorized agent.
- B. A licensed distributor claiming refund with respect to gasoline delivered to his own retail outlet shall not be required to file the Statement of Supplier.

AUTHORITY: 36 M.R.S.A. §2906

EFFECTIVE DATE: November 1, 1966,

Amended: June 1, 1979

EFFECTIVE DATE (ELECTRONIC CONVERSION): May 1, 1996